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# TRIPURA GAZETTE

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**EXTRAORDINARY ISSUE**

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**PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA**
**FINANCE DEPARTMENT**
**(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2019(Part-II) Dated, Agartala, the 1st October, 2019.

**Notification No.25/2019-State Tax (Rate)**

In exercise of the powers conferred by sub-section (2) of section 7 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Government, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called."

By order of the Governor,

1/10/19

**(Nagesh Kumar B, IAS)**
Joint Secretary
Government of Tripura
Finance Department

Explanation.- This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.

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